

Memorandum

220.0220

To: Out-of-State – District Principal
Compliance Supervisor

October 26, 1964

From: Tax Counsel (PM) - Headquarters

Subject: Section 6203

This is to confirm the following opinion, given earlier by telephone:

Section 6203(b)* does not require that the activity of local representatives be related to retail sales, but merely that the retailer have a representative here “for the purpose of selling, delivering, or the taking of orders for any tangible personal property.” Accordingly, a retailer making mail-order sales to California consumers can be required to register with the board and collect the use tax even though its only in-state activity is the solicitation of sales for resale.

PM:o'b

* See now §6203(c)(2). SPJ 3/28/01.